



COMPLETE THIS APPLICATION IN FULL. PLEASE PRINT CLEARLY.

2002 APPLICATION FOR COUNTY OF FAIRFAX, BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE

DEPARTMENT OF TAX ADMINISTRATION

12000 Government Center Parkway, Suite 223, Fairfax, Virginia 22035

Phone: 703-222-8234 Fax: 703-324-3500 TTY: (703) 222-7594 Web Site: www.co.fairfax.va.us/dta

1. Owner Name: _____
2. Trade Name: _____
3. Federal ID/SSN: _____
4. Date Business Began in Fairfax County: _____
5. Date Business Ended in Fairfax County: _____
6. Current Business Location: _____
7. Mailing Address: _____
8. Number of Persons Employed at this location: _____

9. Business Contact/Title: _____
- Phone Number: _____ Fax Number: _____
- E-mail: _____
10. Description of Business: _____
- _____
- If Business Operates from Leased Premises
11. Annual Rent Paid: \$ _____
- 11a. Name/Address of Owner of Premises: _____
- _____
- _____

BOX 1	BOX 2	BOX 3	BOX 4
ALL BUSINESSES, EXCEPT RESEARCH & DEVELOPMENT, COMPLETE BOXES 1 THROUGH 4			
Total 2001 *Gross Receipts	Exclusions (See Back of Form)	Adjusted 2001 Gross Receipts (Box 1 less Box 2)	If business began after 1-1-01 report gross receipts estimate for 2002
RESEARCH & DEVELOPMENT BUSINESSES ONLY, COMPLETE BOXES 5 THROUGH 8			
BOX 5	BOX 6	BOX 7	BOX 8
Total 2001 Gross Receipts	Non-Federal Appropriations (See Back of Form)	Federal Appropriations (Box 5 less Box 6)	If business began after 1-1-01 report gross receipts estimate for 2002

NOTE: It is a Class I misdemeanor for any person to willfully subscribe an application that he does not believe to be true and correct as to every material matter, Virginia Code Section 58.1-11. Businesses are subject to audit by DTA pursuant to Virginia Code Section 58.1-3109.

Declaration: I declare that the statements and figures herein given are true, full and correct to the best of my knowledge and belief.

Print Name/Title: _____

Signature: _____

Phone: _____ Fax Number: _____

E-mail: _____

Date: _____

Check boxes that apply: (see GENERAL section of instructions on the back of this form)

- ◆ Software developers deducting receipts as allowed by Chapter 4-7.1-1-B(1)-(z) Fairfax County Code ONLY – check ___
- ◆ Seller of Computer Hardware/Software to Federal or State Government Entity as allowed by Code of Virginia, Title 58.1.3732, ONLY – check ___

* Wholesale Merchants Only: Report gross purchases.

Account Number	Ordinance	SIC
Reviewed by		Date Received

OFFICE USE ONLY

8TA-E1

INSTRUCTIONS

1. Enter owner name of business; if incorporated give corporate name.
2. Enter trade name of business (doing business as.) If doing business in a name other than what is on line 1, this name must be registered with the Clerk of the Court, of Fairfax County.
3. **IMPORTANT:** List Federal I.D. number. If business does not have Federal I.D., list social security number. (required for IRS reporting)
4. Enter date business began or moved into Fairfax County.
5. Enter date business ended or moved out of Fairfax County, if applicable.
6. Enter business location in Fairfax County.
7. Enter mailing address. This is where correspondence and tax bills will be sent.
8. Enter number of persons employed **ONLY** at the location listed on this application.
9. Enter name, telephone number and e-mail address, if applicable, of person to contact if additional information is needed or if audit is required.
10. Describe (in detail) the principal type of business such as consultant, attorney, shoe store, beauty salon, towing service, etc. Define in detail the business activities in which the company engages. It may be necessary to obtain more than one license if you are engaged in more than one activity. Attach additional information if necessary.
11. Business operating from leased premises **ONLY:** List annual rent paid.
- 11a. Business operating from leased premises **ONLY:** List name and address of owner of premises.

CALCULATIONS

BOXES 1 THROUGH 4: For all classifications, except 4-7.2-35, Research and Development

Box 1 Enter Actual Gross Receipts for 2001. (Wholesalers enter Gross Purchases for 2001)

Box 2 Enter **ONLY** allowed exclusions as defined in the County BPOL ordinance section 4-7.2-1 B.

Expenses are not an allowable exclusion for most businesses. A complete listing of Exclusions can be obtained from the DTA web site or by requesting an Exclusion Brochure and Worksheet. Anyone claiming an exclusion must attach a 2002 BPOL Exclusion Worksheet (Form 8TA-EX) and provide the necessary documentation as required.

Box 3 Enter the difference between Box 1 and Box 2: These are your taxable gross receipts.

Box 4 If business began after January 1, 2001, enter an estimate of gross receipts for 2002.

BOXES 5 THROUGH 8: For Research and Development, classifications 4-7.2-35 ONLY.

Box 5 Enter total Actual Gross Receipts for 2001 from Research and Development.

Box 6 Enter Gross Receipts for 2001 from Non-Federal Appropriations. These are your taxable gross receipts from Non-Federal Appropriations.

Box 7 Enter the difference from Box 5 and Box 6: These are your taxable gross receipts from Federally Appropriated Research and Development. **Research and Development (R&D):** Persons who report receipts as being Federally appropriated as allowed under §4-7.2-35 of the County Code and Section 58.1-3706 of the Code of Virginia must provide documentation supporting such designation. Documentation would include, but is not limited to, copies of the appropriate contracts and appropriation data, work statements and detailed gross receipts information.

Box 8 If business began after January 1, 2001, enter an estimate of gross receipts for 2002 Research and Development.

FILING & PAYMENT DATE

BPOL tax filing and payment shall become due and payable on or before March 1, of each license year or within 75 days of the business beginning in Fairfax County.

DEFINITIONS and GENERAL INFORMATION

- * "Gross Receipts" means the whole, entire, total receipts, without any deductions.
- * "Gross Purchases" means all goods, wares and merchandise received for sale at each definite place of a wholesale merchant.
- * Section 4-7.2-3(C) and 4-7.2-7(B) of the County Code provides, if filing or payment date falls on Saturday, Sunday or legal holiday that any return due to be filed or tax paid may be filed and payment made without penalty or interest on the next business day.
- * A copy of the County BPOL ordinance can be obtained by visiting our web site: www.co.fairfax.va.us/dta or by calling (703) 222-8234. TTY: (703) 222-7594.
- * Owners and managers of leased residences, apartments, commercial property or industrial facilities located in Fairfax County must attach a separate listing of buildings or projects owned or managed, and include the location of the property and the annual rent.
- * All receipts for the sale, lease or rent of real estate are licensable under Section 4-7.2-4 of the County Code. All other gross receipts to include management fees paid by agents to the broker in accord with a contractual agreement between the broker and agent are licensable under Section 4-7.2-23. Real estate agents are NOT licensed separately and ALL commissions from the sale, lease or rental of real estate are to be reported in accord with County Code.

EXCLUSIONS

- * A complete listing of Exclusions can be obtained from the DTA web site www.co.fairfax.va.us/dta or by calling (703) 222-8234. **All Exclusions require a completed BPOL Exclusion worksheet and may require supporting documentation.** Exclusions are listed in Chapter 4-7.2-1(B) of the Fairfax County Code.

Most frequently claimed exclusions:

- * Persons who collect Federal and State excise tax on motor fuel as part of gross receipts may deduct this tax.
- * Persons who collect Sales or Use tax as part of gross receipts may deduct this tax. Provide your sales or use tax account number as assigned by the State. (See Exclusion worksheet)
- * 501(C) organizations may exclude business-related income from gross receipts. Unrelated business income remains taxable. Attach applicable 990 or 990T.
- * Gross receipts do not include gifts, contributions and membership dues of a non-profit organization.
- * Sellers of Computer Hardware or Software that is purchased for resale to a United States Federal or State Government entity as allowed by §58.1-3732, Code of Virginia, can deduct original cost of equipment. Provide documentation supporting any exclusions from receipts. Documentation would include, but would not be limited to, a complete description of property sold, copies of invoices and contracts.
- * Software developers as defined in Section 4-7.2-1 (B) (1) (z) of the Fairfax County Code whose gross receipts are derived solely from design, development or other creation of computer software for lease, sale or license **performed from a definite place of business within Fairfax County** may claim an exclusion. The exclusion is 100% of the receipts derived solely from the sale, lease or license fee received from the sale of the software products. Other related receipts (such as training, installation or integration) are not deductible. Documentation will be required to receive this exclusion. Such documentation should include, but not be limited to, copy of lease, license or applicable sales contract pages, financial records detailing gross receipts, and description of work conducted by your company.

APPEALS

- * Pursuant to Section 4-7.2-11 of the Fairfax County Code, any person assessed with a local license tax may appeal such assessment to the Director of the Department of Tax Administration within 90 days of the assessment date. This can be done by correspondence or through our web site: www.co.fairfax.va.us/dta

Kevin C. Greenlief, Director
Department of Tax Administration

NOTICE: Failure to receive appropriate forms does not relieve taxpayer of the obligation to file on time. Failure to file this form by March 1, 2002, or within 75 days of commencing business will result in a late filing penalty of 10% of the tax assessable.